

IN THE  
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, <i>et al.</i> ,	)
	)
Petitioners,	)
	)
v.	)
	)
STATE BOARD OF TAX	)
COMMISSIONERS,	)
	)
Respondents.	)
	)

**STATE BOARD'S  
SIXTH MONTHLY REPORT**

This is the State Board of Tax Commissioners' sixth monthly report under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the State Board's activities during November 2000 to implement the Court's order. An outline of these activities is included as Exhibit A.

*Overall Schedule*

The State Board's First Monthly Report contained a proposed schedule for adopting a new assessment rule consistent with the Court's order. The Board's activities during November 2000 are in accordance with that schedule, and the State Board expects to maintain that schedule and meet the deadlines within it.

### *Work with Assessors*

In November, the Assessor Advisory Committee met twice. The Committee discussed several items including land valuation process, agricultural land prices, neighborhood definition, potential cost tables, the Appraisal Research Corp. (ARC) commercial and industrial depreciation proposals, value-in-use, shelter allowance, assessment ratio studies, and equalization.

The Committee heard presentations on and discussed a reassessment manual that would give local assessing officials the ability to select an assessing technique, so long as it comports with definitional tests, is approved by the State Board, and assures assessment equity by meeting set appraisal standards.

Several representatives of the State Board met with township trustee assessors at their conference in Indianapolis on November 15. The representatives took questions regarding the manual proposals and other matters for more than two hours.

### *Rule Development*

On December 1, 2000, proposed assessment manual alternatives were made public. The press release attached as Exhibit B summarizes the approaches taken by the three alternatives. The December Indiana register provides notice to the public of these three proposed rules, and hard copies of the rules are being made available on request. Copies also will be posted on

the State Board's website. Assessing officials will be provided personal copies of the three alternatives during the second week of December .

Also in November, ARC submitted its commercial and industrial depreciation proposals and the results of its work on the validation of their residential depreciation proposal to the State Board. The Board reviewed these results and presented them and other data from ARC to the Assessor Advisory Committee.

### *Training*

State Board staff developed a continuing education course offered beginning November 22 and reviewing the assessment methodologies contained in the three alternative proposed rules. The course will be given 18 times at 18 locations around the State. Materials from the course are attached as Exhibit c.

### *Software*

State Board personnel continued their regular meetings with the primary software vendor in the State to keep the vendor abreast of developments.

### *Other consultations*

On November 20, the Chairman gave a presentation on the progress of reassessment to Quality for Indiana Taxpayers and responded to questions.

On November 8, the Chairman and Executive Secretary met with representatives of the affordable housing industry to discuss the shelter

allowance and its role in reassessment. This discussion included an overview of the property tax system, this litigation, and the impact of reassessment on older homes.

*Statutory issues*

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During November, the State Board has identified no additional provisions with which it will be unable to comply.

Respectfully submitted,

KAREN M. FREEMAN- WILSON  
Attorney General

A handwritten signature in black ink, appearing to read 'Jon Laramore', is written over a horizontal line.

Jon Laramore  
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Deputy Attorney General